IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

REPORT & RECOMMENDATION

DORA MOWER,

Defendants.

Case No. 2:07CV75DAK

ORDER AFFIRMING

This case was assigned to United States District Court Judge Dale A. Kimball, who then referred it to United States Magistrate Judge Brooke C. Wells under 28 U.S.C. § 636(b)(1)(B). This case involves the enforcement of an I.R.S. Summons pursuant to 26 U.S.C. §§ 636(b)(3). Magistrate Judge Wells held a hearing on the court's Order to Show Cause on June 5, 2007.

On June 6, 2007, Magistrate Judge Wells issued a Report and Recommendation, recommending that the court (1) find that Respondent has failed to show cause why she should not be compelled to comply with the Summons and (2) order Respondent to provide the material requested in the Summons by August 6, 2007, except for a financial statement which shall be provided to the IRS within 30 days from the date of this Order.

The Report and Recommendation notified the parties that any objection to the Report and Recommendation was required to be filed within ten days of receiving it. The time for filing an objection has passed and no objection has been filed to the Report and Recommendation.

The court has reviewed the file *de novo*. The court approves and adopts the Magistrate Judge's Report and Recommendation in its entirety.

DATED this 25th day of June, 2007.

BY THE COURT:

DALE A. KIMBALI

United States District Judge